

**Instructions to Complete
Annual Report of Live Poultry Dealers
Form P&SP – 3600**

You, as an individual, corporation, or association engaged in business, that is engaged in the business of a live poultry dealer (as determined by the Secretary) must complete and file for P&SP-3600.

If you report on a calendar-year basis, you must file your report not later than April 15. If you report on a fiscal-year basis, you must file your report not later than 90 days after the close of your fiscal year.

Penalties for failure to file: You may be fined \$110 for each day the report remains delinquent.

Mail the completed form to the regional office of the Packers and Stockyards Programs as listed below. The states covered by each regional office are listed below the regional office's address.

Regional Offices of the Packers and Stockyards Programs Grain Inspection, Packers and Stockyards Administration		
Atlanta Regional Office Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: PSPAtlantaGA.GIPSA@usda.gov	Denver Regional Office One Gateway Centre 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: PSPDenverCO.GIPSA@usda.gov	Des Moines Regional Office Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: PSPDesMoinesIA.GIPSA@usda.gov
States Covered	States Covered	States Covered
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NE, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, SD, WI

Additional copies of the report may be obtained from the regional office covering your state. All inquiries concerning any section or part of a section contained in the report can also be addressed to that regional office.

Line No.	Subject	Instructions
1	Calendar Year Ended	If the firm operated on a calendar year basis, enter the year the reporting period ended.
2	Fiscal Year Basis	If the firm operated on a fiscal year basis, enter the start and end dates for the firm's fiscal year.
3	Date	Enter the date the report was signed.
4	Title	Enter the title of the person signing the report.
5	Signature	An owner, partner, POA, or office of a corporation must sign the report.
Section 1 – General Information		
6	Name & Address of Poultry Dealer	Enter the name and mailing address of the reporting firm.
7	Type of Organization	Check the appropriate box to indicate the organization type for the reporting firm.
8	If Corporation	Enter the state in which the firm is incorporated.
9	Date Incorporated	Enter the date the firm was incorporated.
10	Telephone Number	Enter the firm's telephone number.
11	Fax Number	Enter the firm's fax number.
12	E-mail Address	Enter the firm's e-mail address.
13	Web Site	Check the appropriate box to indicate if the operating firm operates a website in conjunction with its livestock operations. If yes, enter the web site's address.

Line No.	Subject	Instructions
14	Changes in Organization	Check the appropriate box to indicate if any changes in the firm's organization occur during the reporting year.
15	Detail of Changes in Organization	If you checked yes in line 14, enter a brief description of the changes.
16	Plants Acquired	Check the appropriate box to indicate if you acquire any plants through purchase, merger, lease, etc. during the reporting period.
17	Sell or Lease of Plants	Check the appropriate box to indicate if you sold or leased any plants to others during the reporting period.
18	Activities Engaged in	Check the appropriate box(es) to indicate the activities engaged in during the reporting period.
19	Owners, Partners, Officers, and Directors	Enter the names of owners, partners, officers and directors. Also enter their titles and home address.
20	Ownership/Control of Reporting Firm	If reporting company is owned or controlled by any corporation or individual other than those listed under line 19, enter the name and address of such corporation or individual.
21	Subsidiaries and Affiliated Companies	Enter all subsidiaries and affiliated companies whose operations are included in the report (include in all appropriate portions of report TOTAL operations of ALL subsidiaries and affiliated companies listed in this section). For each subsidiary and affiliated company, enter the name of the company, the location of the company's headquarters, briefly describe the nature of the company's business, and provide the percentage of control by the reporting company.
22	Subsidiaries and Affiliated Companies	Enter all subsidiaries and affiliated companies whose operations are NOT included in the report. For each subsidiary and affiliated company, enter the name of the company, the location of the company's headquarters, briefly describe the nature of the company's business, and provide the percentage of control by the reporting company.
23	Owners, Partners, Officers, and Directors (as Related to Other Firms)	Enter all owners, partners, officers, and directors of reporting company who are partners, officers, or directors in, or own or control other firms engaged in slaughtering livestock or poultry: Manufacturing or preparing meat, meat food, or poultry products: Marketing at wholesale or retail meat, meat food, or poultry products: Operating a stockyard, market agency, or dealer organization handling live poultry, or feeding livestock or poultry. For each owner, partner, officer, and director, enter their name, position in the reporting company, position and ownership interest in the other company, and the name, the location, and nature of business of the other company.
Section 2 – Poultry Operations		
For section 2, provide the required information as described below by entering the number of head and pounds for chickens, turkeys, and other poultry.		
Live Poultry Slaughtered For Your Account (Show Live Weight)		
24	Poultry Purchased by You or Your Employees	Enter the head count and weight in pounds of poultry purchased by you or your employees (exclude poultry reported in lines 26 and 27 below).
25	Poultry Purchased by Others for Your Account	Enter the head count and weight in pounds of poultry purchased by others for your account (exclude poultry reported in lines 26 and 27 below).
26	Poultry Raised by You	Enter the head count and weight in pounds of poultry raised by you.
27	Poultry Raised for You by Others	Enter the head count and weight in pounds of poultry raised by others for you.
28	Total Slaughtered	Add lines 24 through 27; enter as the totals for each column.

Line No.	Subject	Instructions
29	Was any poultry purchased outside the state in which slaughtered?	Check the appropriate box to indicate if any poultry reported in lines 24 through 28 was purchased outside the state in which slaughtered.
30	Poultry Raised	Enter the names and location of the establishment where the poultry was raised and for each establishment, enter the total number of head and live weight of poultry raised and removed from production for slaughter during the reporting period.
31	Total	Add the amounts in line 30; enter as the total for all locations in each column.
32	Poultry Slaughtered or Processed in Establishments Owned or Operated By You	Enter the name, location, FSIS establishment number, type of inspection, and for each of your establishments, enter the number of head and dressed weight of poultry slaughtered in establishments owned or operated by the reporting firm.
33	Total	Add the amounts in line 32; enter as the total for all locations in each column.
34	Total Poultry Custom Slaughtered or Processed for You by Others	Enter the poultry custom slaughtered or processed for you by others.
35	Total Poultry Custom Slaughtered or Processed by You for Others	Enter the total poultry custom slaughtered or processed by you for others.
36	Total Live Poultry Sold	Enter the total number of head and live weight of live poultry sold to others for slaughter purposes.
37	Was any live poultry sold outside the state in which produced?	Check the appropriate box to indicate if any live poultry was sold outside the state in which it was produced.
Section 3 – Financial Information (Consolidated financial statements are acceptable. However, this section must be completed separately for each entity that is engaged in poultry slaughtering. If the Financial Statement or Audit Report is provided in lieu of completing the Statement of Income and Balance Sheet, it must contain all the specific breakdowns listed under this section of the report to be acceptable)		
Statement Of Income		
A. Sales		
38	Live Poultry and Poultry Products	Enter the dollar amount of gross sales less sales returns and allowances for live poultry products (include all edible products and byproducts).
39	Other	Enter the dollar amount of gross sales less sales return and allowances for all other sales.
40	Net Sales	Add lines 38 and 39; enter as the net sales.
B. Cost Of Sales		
41	Opening Inventory	Enter the dollar amount of the opening inventory.
42	Live Poultry Purchases	Enter the total cost of live poultry purchases made by the reporting firm.
43	Poultry Growouts	Enter the total cost of poultry raised under growing arrangements (poultry owned by reporting firm).
44	Other Purchases	Enter the dollar amount of other purchases (include poultry products).
45	Subtotal Cost of Sales	Add lines 41 through 44; enter as the subtotal.
46	Closing Inventory	Enter the closing inventory for the reporting period.
47	Total Cost of Sales	Subtract line 46 from line 45; enter as the total cost of sales.
48	Gross Income	Subtract lines 47 from line 40; enter as the gross income.

Line No.	Subject	Instructions
C. Operating Expenses		
49	Manufacturing	Enter the dollar amount of manufacturing expense.
50	Advertising	Enter the dollar amount of advertising expense.
51	Sales Promotion	Enter the dollar amount of sales promotion expense.
52	Sales Brokerage	Enter the dollar amount of sales brokerage expense.
53	Selling	Enter the dollar amount of selling expense (other than sales brokerage above).
54	Delivery	Enter the dollar amount of delivery expense.
55	General and Administrative	Enter the dollar amount of general and administrative expense.
56	Depreciation and Amortization	Enter the dollar amount of depreciation and amortization expense.
57	Interest	Enter the dollar amount of interest expense.
58	Other	Enter the dollar amount of other expense not included in lines 49 through 57.
59	Total Operating Expenses	Add lines 49 through 58; enter as total operating expenses.
60	Operating Income (Loss)	Subtract line 59 from line 48; enter as the operating income or loss.
D. Other Income		
61	Interest	Enter the dollar amount of interest income.
62	Other	Enter the dollar amount of other income and briefly describe the source of the income.
63	Total Other Income	Add lines 61 and 62; enter as total other income.
64	Total Income	Add lines 60 and 63; enter as total income.
E. Deductions		
65	Deductions	Enter the dollar amount of other deductions and specify what those deductions are.
66	Total Deductions	Add amounts entered on line 66; enter as the total deductions.
67	Income (Loss) Before Income Taxes	Subtract line 66 from line 64; enter as the income or loss before income taxes.
F. Provision For Income Taxes		
68	Current	Enter the dollar amount of current income tax provisions.
69	Deferred	Enter the dollar amount of deferred income tax provisions.
70	Total Income Tax	Add lines 68 and line 69; enter as the total income tax.
71	Net Income (Loss)	Subtract line 70 from line 67; enter the net income or loss.
G. Retained Earnings		
72	Retained Earnings/Owners' Capital at Beginning of Period	Enter the dollar amount of retained earnings/owner's capital at the beginning of the reporting period.
73	Additions to Owners' Capital – if unincorporated (+)	Enter the dollar amount of additions to owners' capital – if unincorporated.
74	Dividends Declared/Owners' Withdrawals (-)	Enter the dollar amount of dividends declared/owners' withdrawals.
75	Other Deductions	Enter other deductions and specify what they are.
76	Net Adjustment	Add lines 74 and 75 and subtract line 73; enter as the net adjustment.
77	Retained Earnings/Owners' Capital at End of Period	Subtract line 76 from line 72; enter as the retained earnings/owners' capital at the end of the reporting period.

Line No.	Subject	Instructions
Balance Sheet – Assets		
A. Current Assets		
78	Cash on Hand and in Banks	Enter the dollar amount of cash on hand or cash in the bank. (Enter overdraft separately under Current Liabilities).
79	Temporary Cash Investments	Enter the dollar amount of temporary cash investments (Marketable securities, certificates of deposit, commercial paper, etc.).
80	Accounts Receivable – From Trade	Enter the dollar amount of accounts receivable owed to you from trade (for example, money owed for meat or meat products sold).
81	Accounts Receivable – From Others	Enter the dollar amount of accounts receivable due from others (Owners, officers, employees, subsidiaries and affiliated companies).
82	Less Allowance for Doubtful Accounts	Enter the dollar amount of allowance for doubtful accounts. This is accounts that you do not think you will be paid for. (NOTE: Enter as a negative number to be subtracted when calculating the total.)
83	Subtotal of Current Assets	Add lines 80 and line 81 and subtract line 82; enter as the subtotal of current assets.
Notes and Loans Receivable (Due within 1 year)		
84	Due from Subsidiaries and Affiliated Companies	Enter the dollar amount due from subsidiaries and affiliated companies.
85	Due from Owners, Directors, Officers, Stockholders	Enter the dollar amount due from owners, directors, officers, and stockholders.
86	Due from Others	Enter the dollar amount due from others not listed above.
87	Total Notes/Loans Receivable	Add lines 84 through 86; enter as the total notes/loans receivable.
Inventories		
88	Live Poultry	Enter the dollar amount of inventory of live purchases (Purchases and Growout Contracts).
89	Poultry Products	Enter the dollar amount of poultry products inventory.
90	Other Inventories	Enter the dollar amount of other inventories not listed above.
91	Total Inventories	Add of lines 88 through 90; enter as the total inventories.
92	Advances Made on Live Poultry	Enter the advances made on live poultry.
93	Prepaid Expenses	Enter the dollar amount of prepaid expenses (rent, insurance, etc.).
94	Other Current Assets	Enter the dollar amount of other current assets.
95	Total Other Current Assets	Add lines 92 through 94; enter as the total other current assets.
96	Total Current Assets	Add lines 78, 79, 83, 87, 91, and 95; enter as the total current assets.
B. Investments		
97	Subsidiaries and Affiliated Companies	Enter the dollar amount of investments for any subsidiaries and affiliated companies (If information on line 21).
98	Other	Enter the dollar amount of other investments.
99	Total Investments	Add lines 97 and line 98; enter as the total investments.
C. Fixed Assets		
100	Land	Enter the dollar amount of the land your firm owns.
101	Buildings, Equipment & Other Fixed Assets	Enter the dollar amount of the building, equipment, and all other fixed asses that your firm owns.
102	Less Accumulated Depreciation and Amortization	Enter the dollar amount of the accumulated depreciation and amortization of the items in line 101.
103	Buildings/Equipment Less Depreciation	Subtract line 102 from line 101; enter as the total buildings/equipment less depreciation.
104	Net Fixed Assets	Add lines 100 and 103; enter as net fixed assets

Line No.	Subject	Instructions
D. Other Assets		
105	Notes Receivable	Enter the dollar amount of notes receivable due after 1 year.
106	Goodwill, Patents, Trade-marks	Enter the dollar amount of goodwill, patents and trade-marks.
107	Other Assets	Enter the dollar amount and specify any other assets your firm has.
108	Total Other Assets	Add lines 105, 106 and 107; enter as total other assets.
109	Total Assets	Add lines 96, 99, 104 and 108 ; enter as total assets.
Balance Sheet – Liabilities and Owners' Equity		
A. Current Liabilities		
110	Bank Overdraft	Enter the dollar amount of bank overdraft per books, not the overdraft shown on the bank statement.
111	Accounts Payable – Live Poultry	Enter the dollar amount of accounts payable for live poultry (purchases and growout contracts).
112	Accounts Payable – Other	Enter the total dollar value of any other accounts payable which have not already been included in line 111.
Notes and Loans Payable (Due within 1 year)		
113	Due to Banks, Financing and Lending Companies	Enter the dollar amount due to banks, financing and lending companies.
114	Due to Subsidiaries and Affiliated Companies	Enter the dollar amount due to subsidiaries and affiliated companies.
115	Due to Owners, Directors, Officers, Stockholders	Enter the dollar amount due to owners, directors, officers, and stockholders.
116	Due to others	Enter the dollar amount due to others.
117	Total Notes & Loans Payable	Add lines 113 through 116; enter as the total notes and loans payable.
118	Accrued Liabilities	Enter the dollar amount of accrued liabilities.
119	Accrued Federal and Other Income Taxes	Enter the dollar amount of accrued federal and other income taxes.
120	Accrued Other Taxes	Enter the dollar amount of accrued other taxes.
121	Other Current Liabilities	Enter the dollar amount of other current liabilities.
122	Total Current Liabilities	Add lines 110 through 112 and lines 117 through 121; enter as the dollar amount of current liabilities.
B. Long-Term Liabilities (Due after 1 year)		
123	Due to Subsidiaries and Affiliated Companies	Enter the dollar amount due to subsidiaries and affiliated companies.
124	Due to Owners, Directors, Stockholders	Enter the dollar amount due to owners, directors and stockholders.
125	Due to Others	Enter the dollar amount due to others.
126	Total Long-Term Liabilities	Add lines 123 through 125; enter as the dollar amount of long term liabilities.
127	Total Liabilities	Add lines 122 and 126; enter as the dollar amount of total liabilities.
128	C. Deferred Income Taxes	Enter the dollar amount of deferred income taxes.
D. Owners' Equity		

Line No.	Subject	Instructions
129	If incorporated: Capital Stock – Preferred and Common	If incorporated, enter the dollar amount of capital stock – preferred and common stock. If unincorporated, go to line 134.
130	Additional Paid-in Capital	Enter the dollar amount of additional paid-in capital.
131	Retained Earnings	Enter the dollar amount of retained earnings.
132	Less Cost of Treasury Stock	Enter the dollar amount of lost cost of treasury stock.
133	Total Retained Earnings	Enter the dollar amount of line 131 minus line 132.
134	In unincorporated: Owners' Capital – Net of Withdrawals	Enter the dollar amount of owners' capital less withdrawals.
135	Total Owners' Equity	Add lines 129, 130, 133, and 134; enter as the dollar amount of owners' equity.
136	Total Liabilities & Owners' Equity	Add lines 127, 128, and 135; enter as the dollar amount of liabilities and owners' equity.
137	E. Contingent Liabilities	Enter the dollar amount of contingent liabilities (attach explanation).
Section 4 – Accounts Receivable And/Or Inventory Financing Arrangements		
138	Accounts Receivable and/or Inventories	Check the appropriate box to indicate if at the end of the reporting period, any Accounts Receivable and/or Inventories were (in full or in part) pledged or, assigned as collateral under a financing or loan agreement? (If answer is "YES", complete questions 2 thru 9 – lines 138 thru 148. If answer is "NO", complete question 10 (line 149) only).
139	Names and addresses of financial lending institutions having security interests:	Enter the names and address of financial lending institutions having security interests.
140	Are inventories collateralized under the agreement?	Check the appropriate box to indicate if inventories are collateralized under the agreement.
141	Accounts Receivable collateralized under the agreement	Check the appropriate box to indicate if accounts receivable are collateralized under the agreement.
142	Borrowing limit	Enter the dollar amount of the borrowing limit under the agreement.
143	Borrowing payable	Enter the dollar amount of the borrowing payable as of the end of the reporting period.
144	Guarantor under agreement	Check the appropriate box to indicate if any company owners, directors, officers or stockholders are named as a guarantor under the agreement.
145	Parent Company	Check the appropriate box to indicate if company is a subsidiary, indicate if the parent company is named as a guarantor under the agreement.
146	Minimum cash balance	Enter the dollar amount of the minimum cash balance to be maintained on deposit.
147	Minimum working capital	Enter the dollar amount of the minimum working capital ratio to be maintained (give ratio).
148	Others	Enter any other restrictions and briefly describe them.
149	Banks for poultry payments	Enter the name and location of banks used for poultry payments (attach list if additional space is needed).